



October 5, 2021

To: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Sunniva Inc. (the "Company")

Notice Pursuant to National Instrument 51-102 – Change of Auditor ("Notice")

As required by National Instrument 51-102, we have reviewed the information contained in the notice dated October 5, 2021 given by the Company to ourselves and GreenGrowth CPAs Inc.

Based on our knowledge of such information at this date, we agree with the statements set out in the Notice.

Yours very truly,

A handwritten signature in black ink that reads 'MNP LLP' in a stylized, cursive font.

Chartered Professional Accounts